

Sheet 1 of 1

FORM PTO-1449 (REV. 7-80)	US. DEPARTMENT OF COMMERCE PATENT AND TRADEMARK OFFICE	ATTY. DOCKET NO. 130802	SERIAL NO.
INFORMATION DISCLOSURE STATEMENT BY APPLICANT <u>LIST OF ITEMS</u>		Applicant CHRISTINA L. LACOMB, ET AL	
		Filing Date	Group

OTHER INFORMATION (Including Author, Title, Date, Pertinent Pages, etc.)

C1	K. Fanning, et al, "Neural Network Detection of Management Fraud using Published Financial Data," International Journal of Intelligent Systems in Accounting, Finance and Management, Vol. 7, 1998, pp. 21-41.
C2	K. Fanning, et al, "Detection of Management Fraud: A Neural Network Approach," International Journal of Intelligent Systems in Accounting, Finance, and Management, Vol. 4, 1995, pp. 113-126.
C3	Academy of Accounting and Financial Studies Journal, Volume 1, Number 1, 1997
C4	Kerry L. Francis, et al, "Why Understand Financial Accounting and Reporting Fraud?", Professional Liability Underwriting Society, 15 th Annual International Conference, Orlando, Florida, November 12, 2002, pp. 1-10.
C5	Dr. Obeua S. Persons, "Using Financial Statement Data to Identify Factors Associated with Fraudulent Financial Reporting", Journal of Applied Business Research, Volume II, Number 3, pp. 38-46.
C6	Liming Guan, et al, "Ratio Analysis - Predictor of Fraud?" presented in Auditing Section Midyear Conference, 2001, pp. 1-22.
C7	Conan C. Albrecht, et al, "Can Auditors Detect Fraud: A review of the Research Evidence", Journal of Forensic Accounting, 1524-5586/Vol. II (2001), pp. 1-12.
C8	"Appendix F - Analysis of SEC Accounting And Auditing Enforcement Releases", retrieved from the Internet at <URL: http://www.pobauditpanel.org/downloads/appendixf.pdf >, pp. 223-228.
C9	"Fraudulent Financial Reporting: 1987-1997 - An Analysis of U.S. Public Companies" retrieved from the Internet at <URL: http://www.rohanchambers.com/Courses/Auditing/fraudulent_financial_reporting_.htm >, pp. 1-5.
C10	Barbara Apostolou, et al, "Management Fraud Risk Factors: Ratings by Forensic Experts", The CPA Journal [online], Retrieved from the Internet at URL: http://www.nysscpa.org/cpajournal/2001/1000/features/f104801.htm , pp. 1-3.
C11	Lorraine Magrath, et al, "Abusive Earnings Management and Early Warning Signs" The CPA Journal [online], Retrieved from the Internet at <URL: http://www.cpajournal.com/0802features/f085002.htm >pp. 1-5.
C12	Richard M. Rockwood, "Accounting: Focus on the Red Flags", retrieved from the Internet at <URL: http://www.focusinvestor.com/AccountingRedFlags.pdf >, pp. 1-7.
C13	"Behind The Numbers Methodology" [online] Retrieved from the Internet at <URL http://www.behindthenumbers.com/btn_guest_types.asp >, pp. 1-9.
C14	Professor James Van Horne, "Even Without Fraud, Financial Statements Can Be Misleading", [online] retrieved from the Internet at <URL: http://www.gsb.stanford.edu/news/vanhorne.html > , pp. 1-3.
C15	Carolina Koornhof, et al, "Financial Statement Fraud - The opinion of investors and lenders on red flags" [online] retrieved from the Internet at <URL: http://www.accountancyza.org.za/archives/2002feb/survey/fraud.htm >, pp. 1-6.
C16	Paul A. Griffin, "Got Information? Investor Response to Form 10-K and Form 10-Q EDGAR Filings" [online] retrieved from the Internet <URL: http://faculty.gsm.ucdavis.edu/~pgriffin/go/EDGARpap2002.pdf >, pp. 1-44.
C17	Larry E. Rittenberg, et al, "How the Risk-Based Approach to Auditing Should Have Detected WorldCom and Other Recent Frauds" [online] retrieved from the Internet at <URL: http://www.swcollege.com/acct/rittenberg/fourth_edition/detecting_fraud.html >, pp. 1-3.
C18	Joseph T. Wells, "Irrational Ratios" [online] retrieved from the Internet at <URL: http://www.aicpa.org/pubs/jofa/aug2001/wells.htm >, pp. 1-7.
C19	"ISS Corporate Governance Quotient" retrieved from the Internet at <URL http://www.isscgq.com/abouttheratings.htm >, pp. 1-2.
C20	Jill Hofreiter, "Auditing Tools for Fraud", Oct 2002, The institute of internal auditors, [online] retrieved from the Internet at <URL < http://www.theiia.org/newsletter/index.cfm?news_id=210 >, pp. 1-4.

EXAMINER

/Benjamin Fields/

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EXAMINER: Initial if reference considered, whether or not citation is in conformance with MPEP 609; Draw line through citation if not in conformance and not considered. Include copy of this form with next communication to applicant

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